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OFFICIAL GAZETTE

GOVERNMENT OF GOA

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GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(36)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Goa Goods and Services Tax (Thirteenth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from the 21st day of December, 2017.

2. In the Goa Goods and Services Tax Rules, 2017,—

(i) in FORM GSTR-1, for Table-6, the following shall be substituted, namely:—

“6. Zero rated supplies and Deemed Exports

GSTIN of recipient	Invoice details			Shipping bill/Bill of export		Integrated Tax			Central Tax			State/UT Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable value	Amt.	Rate	Taxable value	Amt.	Rate	Taxable value	Amt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports															

6B. Supplies made to SEZ unit or SEZ Developer													
6C. Deemed exports													
													";

(ii) in **FORM GST RFD-01**,—

(a) in Table 7, in clause (h), for the words “Recipient of deemed export”, the words “Recipient of deemed export supplies/Supplier of deemed export supplies” shall be substituted;

(b) after Statement 1, the following Statement shall be inserted, namely:—

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13
												";

(c) after Statement 5A, the following Statement shall be inserted, namely:—

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs.)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							";

(d) for the DECLARATION [rule 89(2)(g)], the following shall be substituted, namely:—

"DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation/Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation/Status";

(iii) in FORM GST RFD-01A,—

(a) in Table 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/Supplier of deemed export supplies" shall be substituted;

(b) after the **DECLARATION** [rule 89(2)(f)], the following shall be inserted, namely:—

"DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation/Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation/Status";

(c) after Statement 1, the following Statement shall be inserted, namely:—

"Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/ Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13
												";

(d) after Statement 5A, the following Statement shall be inserted, namely:—

"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs.)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8
							";

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 1st January, 2018.

Notification

1-49-2017-18/DSSL/Part/252

In exercise of the powers conferred by sub-rule (1) of rule 6 of the Goa Lotteries (Regulation) Rules, 2003, read with rule 3 of the Lotteries (Regulation) Rules, 2010, and in supersession of

the Government Notification No. 1-49-2017-18/DSSL/Part/23, Notification No. 1-49-2017-18/DSSL/Part/24 and Notification No. 1-49-2017-18/DSSL/Part/25 dated 17th November, 2017, published on the Official Gazette, Extraordinary, Series I No. 33, dated 17th November, 2017, the Government of Goa hereby frames the following weekly lottery schemes, namely:—

GOVERNMENT OF GOA
ONLINE/DIGITAL WEEKLY LOTTERY SCHEME

Date of Draw:	January 8 th , 2018 and onwards
Draw No.:	1 and onwards
Ticket Price:	Rs. 3.00 (inclusive GST)
Number Range	0000000 – 9999999
Frequency of Draw:	Weekly
Draws to be conducted:	At the Directorate of Small Savings & Lotteries, Serra Building, Next to All India Radio, Altinho, Panaji, Goa-403001
Draws conducted by:	The Directorate of Small Savings & Lotteries, Government of Goa
Name of the Marketing Agent:	M/s Summit Online Trade Solutions Pvt. Ltd. G-1, "A" Wing, Austin Plaza, Altinho, Panaji, Goa-403001.
Contact details:	contact@sugaldamani.com

Play and Draw Instructions:

1. The player is free to select any seven digits number between the ranges from 0000000 to 9999999 for one play. He can select as many seven digit numbers he wishes or the same seven digits number multiple times by paying appropriate amount as per the number of selection.
2. For 1st prize one number of seven digits from 0000000 to 9999999 will be drawn. The player who matches his selected seven digit number with the number drawn, in the same order, will be eligible for the 1st prize.
3. For 2nd prize, 100 individual and unique numbers of four digits from 0000 to 9999 will be drawn. The player who matches the last four digits of his selected seven digit number with the four digit numbers drawn, in the same order, will be eligible for the 2nd prize.
4. One selection is eligible for only one prize, whichever is higher.
5. NO PRIZE WILL BE AWARDED FOR ANY COMBINATIONS LESS THAN FOUR DIGITS.
6. There shall be no multi draws combined under single scheme.
7. No trade mark sign allowed on the ticket other than that approved by the Director, Directorate of Small Savings & State Lotteries, Government of Goa.

PRIZE STRUCTURE

Prize Rank	Probability	Example	Prize Amt.	PO %
1	1/10000000	1234567	Rs.10,000/-	00.03%
2	1/10000	2354	Rs. 210/-	70.00%
Cumulative Payout based on the ticket price				70.03%

NAMES OF ONLINE/DIGITAL WEEKLY LOTTERY

S. No.	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Draw Time
1	BHASKAR Weekly Lottery	BHANU Weekly Lottery	DEEP Weekly Lottery	DIVYA Weekly Lottery	KUMAR Weekly Lottery	KAJI Weekly Lottery	GAMA Weekly Lottery	8.50 p.m.
2	BALA Weekly Lottery	BHUMIKA Weekly Lottery	DHIRAJ Weekly Lottery	DINKAR Weekly Lottery	KANT Weekly Lottery	KESHAR Weekly Lottery	GOMED Weekly Lottery	9.10 p.m.
3	BAKUL Weekly Lottery	BELA Weekly Lottery	DARPAN Weekly Lottery	DHRUV Weekly Lottery	KAJAL Weekly Lottery	KISHAN Weekly Lottery	GULAB Weekly Lottery	9.30 p.m.

This Notification shall come into force with effect from 8th day of January, 2018.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 3rd January, 2018.

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